AVISTA

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IDAHO PUBLIC
UTILITIES COMMISSION

February 15, 2017

State of Idaho
Idaho Public Utilities Commission
P.O. Box 83720
Boise, Idaho 83720-0074

RE: Monthly Deferred Cost Report

Attached is the PGA monthly report of activity in the Gas Deferral Accounts for January 2017. This information is submitted in compliance with Order Number 33635 issued in the Company's Purchase Gas Cost Adjustment filing (Case No. AVU-G-16-02). This report is being filed in electronic format only per approval from the filing center.

For the month of January, commodity costs were lower than the PGA commodity WACOG, resulting in a deferral in the amount of $217,727.44. In addition, demand costs were lower than the PGA demand WACOG, resulting in a deferral in the amount of $1,124,312.93. The year to date balance in the deferral account (including both commodity and demand) is a rebate of $4,982,032.13 (including interest). The amount of amortization recorded for the month is $1,485,669.05 for a total amortization balance of $3,394,087.71 (including interest).

If you have any questions regarding this information please feel free to contact me at annette.brandon@avistacorp.com or (509) 495-4324. Thank you!

Sincerely,

Annette Brandon

Annette Brandon
Sr. Regulatory Analyst
State and Federal Regulation

Enclosures

Printed 02/07/2017 at 8:15 am

Avista Corporation Journal Entry

Effective Date: 201701

Journal: 431-D&A WA/ID

Team: Resource Accounting

Type: C

Category: DJ

Currency: USD

Last Saved by: Jenny Berg

Submitted by: Jenny Berg

Approved by:

Last Saved: 02/07/2017 8:14 AM

Approval Requested: 02/07/2017 8:14 AM

Explanation:

To record the monthly deferral of unrecovered commodity and demand costs related to WA and ID. Also to record the amortization of recoverable costs for WA and ID.

Jenny Berg
Prepared by Jenny Berg — Date: 2/7/17

Reviewed by — Date: 2/7/17

Approved for Entry
Corporate Accounting use Only — Date

Printed 02/07/2017 at 8:15 am

Avista Corporation Journal Entry

Effective Date: 201701

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Team: Resource Accounting — Last Saved by: Jenny Berg — Last Saved: 02/07/2017 8:14 AM

Type: C — Submitted by: Jenny Berg — Approval Requested: 02/07/2017 8:14 AM

Category: DJ — Approved by:

Currency: USD

Seq	Co.	FERC	Ser.	Jur.	S.I.	Debit	Credit	Comment
10	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	24,852.09		Interest Expense
20	001	191010 - CURR UNRECOV PGA DEFERRED	GD	WA	DL		3,429,747.49	Deferral
30	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	WA	DL	3,404,895.40		Deferral Expense
40	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	WA	DL	24,542.86		Interest Expense
50	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	WA	DL	3,126,072.39		Amortization
60	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		3,150,615.25	Amortization Expense
70	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	365.48		Amortization JP
80	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		365.48	Amortization Expense JP
90	001	191025 - WA GRC JACKSON PRAIRIE DEFERRAL	GD	WA	DL	596.00		Amortization JP Adjustment
100	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	WA	DL		596.00	Amortization JP Adjustment
110	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,589.52		Interest Expense
120	001	191010 - CURR UNRECOV PGA DEFERRED	GD	ID	DL		1,345,629.89	Deferral
130	001	805120 - DEFER CURRENT UNRECOVERED GAS COSTS	GD	ID	DL	1,342,040.37		Deferral Expense
140	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	3,444.56		Interest Expense
150	001	191000 - RECOVERABLE GAS COSTS AMORTIZED	GD	ID	DL	1,482,224.49		Amortization
160	001	805110 - AMORTIZE RECOVERABLE GAS COSTS	GD	ID	DL		1,485,669.05	Amortization Expense
170	001	431600 - INTEREST EXPENSE ENERGY DEFERRALS	GD	ID	DL	10.10		Interest Expense
180	001	191015 - ID HOLDBACK	GD	ID	DL		10.10	Amortization HB
					Totals:	**9,412,633.26**	**9,412,633.26**	

Avista Corp.
D&A WA/ID
Manager Review

Preparer Checklist	
Data Input Validation	**Sign-off/Date**
Verify that total amounts agree to the underlying detail on attached system reports, noting any exceptions. **[source data accuracy and completeness]**	Agreed WA/ID Gas Costs Worksheet to detail. Noted that the jurisdiction is AN and that service is GD. JB
Attach relevant screen shots of system reports, ensuring that the necessary parameters are appropriately displayed. **[parameters accuracy and completeness]**	Checked necessary parameters are appropriately displayed. JB
Agree total amount(s) to relevant journal entries in the GL. **[source data accuracy and completeness]**	Agreed amounts from GLE to journal. JB
Validate that check totals equal $0 or variances are immaterial (note all variances). **[report logic accuracy and completeness]**	Check totals equal $0. JB
When rolling forward the document, ensure that all formulas are updated appropriately.	Confirmed that formulas have been rolled forward correctly. JB

Reviewer Checklist	
Data Input Validation	**Sign-off/Date**
Review system parameters to ensure that the appropriate filters are used. **[parameters accuracy and completeness]**	Noted that January data was used in all calculations. JW
Agree the system report screen shots to the system export data in the report. **[source data accuracy and completeness]**	Agreed amounts from appropriate Nucleus reports into the deferral calculation worksheet. Agreed revenue volumes from reports into deferral and amortization calculations. JW
Verify that total amounts agree to the underlying detail on attached reports. **[source data accuracy and completeness]**	Totals tie to DJ 430 worksheets. Totals agree to deferral calculations within the spreadsheet. JW
Validate that check totals equal $0 or are immaterial, as noted above. **[source data accuracy and completeness]**	Check totals are all $0. JW
Spreadsheet Logic Validation	**Sign-off/Date**
Review report to ensure that any assumption and/or threshold for investigation used in the document are appropriate. **[completeness]**	Noted that January data was used in all calculations. JW
Spot check formulas to ensure that they have been appropriately rolled forward and use the appropriate inputs. **[accuracy]**	Spot checked formulas within deferral and amortization worksheets. JW
Review explanations for all items to ensure appropriateness, and that all relevant considerations have been sufficiently documented.	JW
Review all comments left by preparer.	Noted large amortizations consistent with large rebates to customers and high volumes. JW
Ensure all comments/questions resolved on a timely basis.	N/A

JW
2/7/17

NOTE: ANY COMMENT OR QUESTION SHOULD BE DOCUMENTED BELOW

Comment/Question	Response	Follow-Up

Blue Text = Drag Formula to next month and copy/paste value in prior month

Update JE date to pull current month values

Washington Current Deferral

191010	Month	201610	201611	201612	201701
	Interest Rate	3.50%	3.50%	3.50%	3.50%
	Beginning Balance	(16,306,032.83)	(16,534,597.33)	(3,075,004.57)	(6,818,269.04)
	Commodity Deferral	(389,419.71)	(192,874.38)	(1,133,881.90)	(491,376.17)
	Demand Deferral	208,678.05	(521,813.36)	(2,594,975.89)	(2,913,519.23)
	Interest (Rev/Expense)	(47,822.84)	(7,903.46)	(14,406.68)	(24,852.09)
	Commodity Adjustment	0.00	14,149,619.10	0.00	0.00
	Demand Adjustment	0.00	(213,886.20)	0.00	0.00
	Interest Adjustment	0.00	246,450.65	0.00	0.00
	Misc Adjustment	0.00	0.41	0.00	0.00
	Ending Balance	(16,534,597.33)	(3,075,004.57)	(6,818,269.04)	(10,248,016.53)
	GLW Check	(16,534,597.34)	(3,075,004.58)	(6,818,269.05)	(6,818,269.05)
	Variance	0.01	0.01	0.01	(3,429,747.48)

201701				
WA Deferral Interest Income	419600 GD WA	0.00	0.00
WA Deferral Interest Expense	431600 GD WA	24,852.09	0.00
WA Deferral	191010 GD WA	0.00	3,429,747.49
WA Deferral Expense	805120 GD WA	3,404,895.40	0.00
Tracker Transfer	191010 GD WA	0.00	0.00
Tracker Transfer	191000 GD WA	0.00	0.00
	Check		0.00

Washington Amortization

Volume - Commodity & Demand

191000	Month	201610	201611	201612	201701
	Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641
	Schedule 102	12,809	19,581	35,292	40,615
	Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107
	Schedule 121	401,880	314,956	234,225	284,721
	Schedule 131	0	0	0	0
	Schedule 146	2,505,633	2,750,386	3,806,098	4,261,630
	Total	13,644,627	18,553,428	36,861,159	40,584,714
	Calendar Sales Check	13,644,627	18,553,428	36,861,159	40,584,714

Rates

191000	Month	201610	201611	201612	201701
	Schedule 101	0.02571	Main Calc	Main Calc	0.09174
	Schedule 102	0.02571	Main Calc	Main Calc	0.09174
	Schedule 111	0.01372	Main Calc	Main Calc	0.07249
	Schedule 121	(0.00529)	Main Calc	Main Calc	0.04448
	Schedule 131	0.01635	Main Calc	Main Calc	0.08634
	Schedule 146	0.00000	Main Calc	Main Calc	0.00000

GL

191000	Month	201610	201611	201612	201701
	Interest Rate	3.50%	3.50%	3.50%	3.50%
	Beginning Balance	(353,667.88)	(123,445.19)	(12,794,629.54)	(9,990,002.74)
	Amortization	230,917.46	1,361,030.00	2,837,806.00	3,150,615.25
	Interest	(694.78)	(39,463.66)	(33,179.20)	(24,542.86)
	PGA Transfer	0.00	(14,182,183.96)	0.00	0.00
	Misc Adjustment	0.00	189,433.27	0.00	0.00
	Ending Balance	(123,445.19)	(12,794,629.54)	(9,990,002.74)	(6,863,930.35)
	GLW Check	(123,444.98)	(12,794,629.33)	(9,990,002.53)	(9,990,002.53)
	Variance	(0.21)	(0.21)	(0.21)	3,126,072.18

201701			
WA Amortization Interest Income	419600 GD WA	0.00	0.00
WA Amortization Interest Expens	431600 GD WA	24,542.86	0.00
WA Amortization	191000 GD WA	3,126,072.39	0.00
WA Amortization Expense	805110 GD WA	0.00	3,150,615.25
Large Customer Refund	191000 GD WA	0.00	0.00
Large Customer Refund	805110 GD WA	0.00	0.00
	Check		0.00

JP

Volume - Demand only

191025	Month	201610	201611	201612	201701
	Schedule 101	7,137,333	11,352,396	24,209,007	27,259,641
	Schedule 102	12,809	19,581	35,292	40,615
	Schedule 111	3,586,972	4,116,109	8,576,537	8,738,107
	Schedule 112	0	0	0	0
	Schedule 121	401,880	314,956	234,225	284,721
	Schedule 122	37,231	51,431	69,958	64,203
	Schedule 131	0	0	0	0
	Schedule 132	59,610	85,100	111,788	160,387
	Schedule 146	2,505,633	2,750,386	3,806,098	4,261,630
	Total	13,741,468	18,689,959	37,042,905	40,809,304
	Calendar Sales Check	13,741,468	18,689,959	37,042,905	40,809,304

Rates

191025	Month	201610	201611	201612	201701
	Schedule 101	0.00013	Main Calc	Main Calc	0.00001
	Schedule 102	0.00013	Main Calc	Main Calc	0.00001
	Schedule 111	0.00013	Main Calc	Main Calc	0.00001
	Schedule 112	0.00013	Main Calc	Main Calc	0.00001
	Schedule 121	0.00013	Main Calc	Main Calc	0.00001
	Schedule 122	0.00013	Main Calc	Main Calc	0.00001
	Schedule 131	0.00013	Main Calc	Main Calc	0.00001
	Schedule 132	0.00013	Main Calc	Main Calc	0.00001
	Schedule 146	0.00002	Main Calc	Main Calc	0.00000

GL

191025	Month	201610	201611	201612	201701
	Beginning Balance	(4,950.59)	(3,439.82)	(4,198.82)	(4,496.82)
	Amortization	1,510.77	(759.00)	(298.00)	365.48
	Misc Adjustment	0.00	0.00	0.00	596.00
	Ending Balance	(3,439.82)	(4,198.82)	(4,496.82)	(3,535.34)
	GLW Check	(3,439.83)	(4,198.83)	(4,496.83)	(4,496.83)
	Variance	0.01	0.01	0.01	961.49

201701			
WA Amortization JP	191025 GD WA	365.48	0.00
WA Amortization Expense JP	805110 GD WA	0.00	365.48
Misc Adjustments	191025 GD WA	596.00	0.00
Misc Adjustments	805110 GD WA	0.00	596.00
	Check		0.00

Formula to next month and copy/paste value in prior month

Idaho Current Deferral

mw

191010	Month	201610	201611	201612	201701
	Interest Rate	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	(8,679,973.31)	(8,823,949.16)	(1,982,511.25)	(3,636,402.24)
	Commodity Deferrall	(187,704.02)	(104,602.75)	(541,227.72)	(217,727.44)
	Demand Deferral	51,018.43	(277,184.76)	(1,110,323.03)	(1,124,312.93)
	Interest (Rev/Expense)	(7,290.26)	(1,491.77)	(2,340.24)	(3,589.52)
	Commodity Adjustment	0.00	7,114,880.37	0.00	0.00
	Demand Adjustment	0.00	70,091.56	0.00	0.00
	Interest Adjustment	0.00	39,745.66	0.00	0.00
	Misc Adjustment	0.00	(0.42)	0.00	0.00
	Ending Balance	**(8,823,949.16)**	**(1,982,511.25)**	**(3,636,402.24)**	**(4,982,032.13)**
	GLW Check	(8,823,949.15)	(1,982,511.24)	(3,636,402.23)	(3,636,402.23)
	Variance	(0.01)	(0.01)	(0.01)	(1,345,629.90)

Update JE date to pull current month values

201701					
ID Deferral Interest Income	419600	GD	ID	0.00	0.00
ID Deferral Interest Expense	431600	GD	ID	3,589.52	0.00
ID Deferral	191010	GD	ID	0.00	1,345,629.89
ID Deferral Expense	805120	GD	ID	1,342,040.37	0.00
Tracker Transfer	191010	GD	ID	0.00	0.00
Tracker Transfer	191000	GD	ID	0.00	0.00
				Check	0.00

mw

Idaho Amortization

Volume - Commodity & Demand

191000	Month	201610	201611	201612	201701
	Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330
	Schedule 111	1,665,487	2,022,498	3,417,191	3,930,876
	Schedule 131	0	0	0	0
	Total	**5,395,279**	**7,768,583**	**15,441,922**	**15,961,206**
	Calendar Sales Check	5,395,279	7,768,583	15,441,922	15,961,206

Rates

191000	Month	201610	201611	201612	201701
	Schedule 101	0.02871	Main Calc	Main Calc	0.09308
	Schedule 111	0.02871	Main Calc	Main Calc	0.09308
	Schedule 131	0.03004	Main Calc	Main Calc	0.09665

mw

GL

191000	Month	201610	201611	201612	201701
	Interest Rate	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	(33,400.49)	121,534.68	(6,302,479.31)	(4,876,312.20)
	Amortization	154,898.46	724,503.00	1,430,823.00	1,485,669.05
	Interest	36.71	(5,583.37)	(4,655.89)	(3,444.56)
	PGA Transfer	0.00	(7,224,717.19)	0.00	0.00
	Misc Adjustment	0.00	81,783.57	0.00	0.00
	Ending Balance	**121,534.68**	**(6,302,479.31)**	**(4,876,312.20)**	**(3,394,087.71)**
	GLW Check	121,534.68	(6,302,479.31)	(4,876,312.20)	(4,876,312.20)
	Variance	(0.00)	(0.00)	(0.00)	1,482,224.49

201701					
ID Amortization Interest Income	419600	GD	ID	0.00	0.00
ID Amortization Interest Expense	431600	GD	ID	3,444.56	0.00
ID Amortization	191000	GD	ID	1,482,224.49	0.00
ID Amortization Expense	805110	GD	ID	0.00	1,485,669.05
Large Customer Refund	191000	GD	ID	0.00	0.00
Large Customer Refund	805110	GD	ID	0.00	0.00
				Check	0.00

mw

Volume - Demand only

191015	Month	201610	201611	201612	201701
	Schedule 101	3,729,792	5,746,085	12,024,731	12,030,330
	Schedule 111	1,665,487	2,022,498	3,417,191	3,930,876
	Schedule 112	15,019	23,219	5,267	4,671
	Schedule 121	0	0	0	0
	Schedule 132	0	0	0	0
	Total	**5,410,298**	**7,791,802**	**15,447,189**	**15,965,877**
	Calendar Sales Check	5,410,298	7,791,802	15,447,189	15,965,877

Rates

191015	Month	201610	201611	201612	201701
	Schedule 101	0.00000	0.00000	0.00000	0.00000
	Schedule 111	0.00000	0.00000	0.00000	0.00000
	Schedule 112	0.00000	0.00000	0.00000	0.00000
	Schedule 121	0.00000	0.00000	0.00000	0.00000
	Schedule 132	0.00000	0.00000	0.00000	0.00000

GL

191015	Month	201610	201611	201612	201701
	Interest Rate	1.00%	1.00%	1.00%	1.00%
	Beginning Balance	(12,091.39)	(12,101.47)	(12,111.55)	(12,121.65)
	Amortization	0.00	0.00	0.00	0.00
	Interest	(10.08)	(10.08)	(10.09)	(10.10)
	Misc Adjustment	0.00	0.00	0.00	0.00
	Ending Balance	**(12,101.47)**	**(12,111.55)**	**(12,121.65)**	**(12,131.75)**
	GLW Check	(12,101.49)	(12,111.57)	(12,121.66)	(12,121.66)
	Variance	0.02	0.02	0.01	(10.09)

201701					
ID Amortization Interest Income	419600	GD	ID	0.00	0.00
ID Amortization Interest Expense	431600	GD	ID	10.10	0.00
ID Amortization HB	191015	GD	ID	0.00	10.10
ID Amortization Expense HB	805111	GD	ID	0.00	0.00
Adjustment from Jan2015	191015	GD	ID	0.00	0.00
Adjustment from Jan2015	431600	GD	ID	0.00	0.00
				Check	0.00

mw

Washington/Idaho Gas Costs		201701
Demand (Transportation) Costs		
NWP Fixed		$ 4,598,122.64
NWP Variable		$ 144,494.63
NWP Capacity Release		$ (3,242,371.84)
NWP Total (excluding Refund)		$ 1,500,245.43
GTN Fixed		$ 252,729.32
GTN Variable		$ 9,602.16
GTN Capacity Release		$ (3,418.47)
Current Month Estimate		$ 258,913.01
Transcanada Foothills (BC System) Fixed		$ 184,522.87
Transcanada Foothills (BC System) Variable		$ -
ANG Total		$ 184,522.87
NOVA (AB System) Fixed		$ 454,518.63
NOVA (AB System) Variable		$ -
NOVA Total		$ 454,518.63
Spectra Westcoast Fixed		$ 76,591.72
Spectra Westcoast Variable		$ 7,465.32
WEI (Duke) Total		$ 84,057.04
Questar		$ 2,958.31
Questar		$ 2,958.31
NOVA Fixed charges		$ -
Third party capacity release		$ -
Other Pipeline Fixed charges		$0.00
Other Capacity Release credit		$0.00
Counterparty Invoice Total		$ -
Thermal Transport		$ -
Intracompany Transportation Optimization		$ -
Total Demand Costs from Purchase Journals		$ 2,485,215.28
WA/ID Buy/Sell Transportation Recovery		$ -
Total Demand Costs	804001 GD AN	$ 2,485,215.28
less variable costs charged to Commodity		$ (161,562.11)
Total Demand Costs to be Allocated		$ 2,323,653.17
Commodity Purchases (Natural Gas)		
Commodity Physical	804000 GD AN	$ 19,343,086.88
Misc	804000 GD AN	$ -
Cochrane Credit	811000 GD AN	$ (10,239.61)
Financial Settlements	804600 GD AN	$ (853,032.32)
Foreign Exchange Hedge Activity	804010 GD AN	$ (47,825.93)
Interco Purchase from Thermal	804730 GD AN	$ 1,065,564.73
Total Commodity Costs from Purchase Journals		$ 19,497,553.75
Storage (Injections)/Withdrawals	808100/808200 GD AN	$ 2,932,896.41
FAFB Commodity for Anderson Elementary/Ligr	804000 GD AN	$ -
WA/ID Gas Purchased from Interstate Asphalt (	804000 GD AN	$ -
GST	804000 GD AN	$ -
M Chemical Accrual	804000 GD AN	$ 7,000.00
Broker Fees	804017 GD AN	$ 24,405.67
Mizuho Broker Fees	804017 GD AN	$ 3,859.72
Wells Fargo Journal DJ 473	804017 GD AN	$ 15,384.65
plus variable costs from Demand		$ 161,562.11
WA/ID Off System Revenue	483000/483600/483730	$ (10,480,740.39)
Deferred Exchange Revenue	495028 GD AN	$ (375,000.00)
Total Commodity Costs to be Allocated		$ 11,786,921.92
WA Imbalance	804000 GD AN	$ 25,201.19
ID Imbalance	804000 GD AN	$ 14,094.61
Total Deferred Commodity Costs:		$ 11,826,217.72
	Total Net Gas Costs	$ 14,149,870.89
	From DJ 430	$14,149,870.89
	Check	$ -

201701 **Expense Calculation**	Total System Cost	Demand Allocated to Washington	Demand Allocated to Idaho	Commodity Allocated to Washington	Commodity Allocated to Idaho
		70.53%	29.47%	69.6000%	30.4000%
Total Current Demand Costs (excluding refun	$ 2,323,653.17	$ 1,638,872.58	$ 684,780.59		
Total Commodity Costs to be Allocated	$ 11,786,921.92			$ 8,203,697.66	$ 3,583,224.26
Imbalance Cost Washington	$ 25,201.19			$ 25,201.19	
Imbalance Cost Idaho	$ 14,094.61				$ 14,094.61
Total Commodity Costs before refund	$ 11,826,217.72			$ 8,228,898.85	$ 3,597,318.87
Total	$ 14,149,870.89	$ 1,638,872.58	$ 684,780.59	$ 8,228,898.85	$ 3,597,318.87
check	$ -		$ -		$ -

WASHINGTON Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	27,259,641	0.12678	$ 3,455,977.29
Schedule 102	40,615	0.12678	$ 5,149.17
Schedule 111	8,738,107	0.11865	$ 1,036,776.40
Schedule 112	0	0.11865	$ -
Schedule 121	284,721	0.11541	$ 32,859.65
Schedule 122	64,203	0.11541	$ 7,409.67
Schedule 131	0	0.07431	$ -
Schedule 132	160,387	0.07431	$ 11,918.36
Schedule 146	4,261,630	0.00054	$ 2,301.28
Total Demand	40,809,304		$ 4,552,391.81
	40,809,304	check	$ 0.11155
COMMODITY			
Schedule 101	27,259,641	0.23860	$ 6,504,150.34
Schedule 102	40,615	0.23860	$ 9,690.74
Schedule 111	8,738,107	0.23860	$ 2,084,912.33
Schedule 112	0	0.23860	$ -
Schedule 121	284,721	0.23860	$ 67,934.43
Schedule 122	64,203	0.23860	$ 15,318.84
Schedule 131	0	0.23860	$ -
Schedule 132	160,387	0.23860	$ 38,268.34
Total Commodity	36,547,674		$ 8,720,275.02
	36,547,674	check	$ 0.23860

IDAHO Balance Sheet Def Rev Calc	PGA Volumes	PGA Rate	PGA Revenue
DEMAND			
Schedule 101	12,030,330	0.11331	$ 1,363,156.69
Schedule 111	3,930,876	0.11331	$ 445,407.56
Schedule 112	4,671	0.11331	$ 529.27
Schedule 121		0.11331	$ -
Schedule 122		0.11331	$ -
Total Demand	15,965,877		$ 1,809,093.52
	15,965,877	check	0.11331
COMMODITY			
Schedule 101	12,030,330	0.23895	$ 2,874,647.35
Schedule 111	3,930,876	0.23895	$ 939,282.82
Schedule 112	4,671	0.23895	$ 1,116.14
Schedule 121	0	0.23895	$ -
Schedule 122	0	0.23895	$ -
Schedule 131	0	0.23895	$ -
Schedule 132	0	0.23895	$ -
Total Commodity	15,965,877		$ 3,815,046.31
	15,965,877	check	$0.23895

Deferral Calculation	Washington Commodity	Washington Demand	Idaho Commodity	Idaho Demand	Totals from above
Total Deferral Expenses from above	$ 8,228,898.86	$ 1,638,872.58	$ 3,597,318.87	$ 684,780.59	$ 14,149,870.89
PGA Deferral Revenue from above	$ (8,720,275.02)	$ (4,552,391.81)	$ (3,815,046.31)	$ (1,809,093.52)	$ (18,896,806.66)
Adjustments	$ -	$ -	$ -	$ -	(4,746,935.77)
Amount to be Deferred	$ (491,376.17)	$ (2,913,519.23)	$ (217,727.44)	$ (1,124,312.93)	(4,746,935.77)
	WA Total	(3,404,895.40)	ID Total	(1,342,040.37)	$ -
(overcollected)/undercollected (rebate)/surcharge					
Deferral Check					

JET Entry Debits	Credits
9,412,633.26	9,412,633.26
	$ -

(18,896,806.66)

Washington/Idaho Gas Costs	GL Account	Jan-17 Costs		
Nucleus Storage acct. JPRAIRIEAN -100408				
JP Injections	808200 GD AN	$ (1,672,887.47)		
JP Withdrawals	808100 GD AN	$ 4,700,211.89		
Total JP	164100 GD AN	$ 3,027,324.42		($3,027,324.42)
Clay Basin (QUESTAA) Injections	808200 GD AN	$ (142,150.01)		
Clay Basin (QUESTAA) Withdrawals	808100 GD AN	$ 47,722.00		
Total Clay Basin	164115 GD AA	$ (94,428.01)		$94,428.01
Total Net Storage (Injections)/Withdrawals		$ 2,932,896.41		
NUCUT PURCHASES (GL Estimate Report)				
Commodity Purchases	804000 GD AN	$ 19,343,086.88		
Fixed Demand and Capacity Releases	804001 GD AN	$ 2,323,653.17	> 2485,215.28	
Variable Demand (Transport) Costs	804002 GD AN	$ 161,562.11		
Hedge Activity	804010 GD AN	$ (47,825.93)		
Financial Settlements	804600 GD AN	$ (853,032.32)		
Interco Purchase from Thermal	804730 GD AN	$ 1,065,564.73		
Cochrane Credit	811000 GD AN	$ (10,239.61)		
Information from other journals -Deferred Costs:				
WA Imbalance from DJ 436	804000 GD AN	$ 25,201.19		
ID Imbalance from DJ 436	804000 GD AN	$ 14,094.61		
M Chemical Accrual	804000 GD AN	$ 7,000.00		
Broker Fees DJ 471	804017 GD AN	$ 24,405.67		
Mizuho Journal DJ 473	804017 GD AN	$ 3,869.72		
Wells Fargo Journal DJ 473	804017 GD AN	$ 15,384.65		
WA/ID Sales for Resale Physical and Bookout -From GSALES	483000/483600/4837:	$ (10,480,740.39)		
Deferred Exchange Revenue	495028 GD AN	$ (375,000.00)		
GST/HST Recon (Quarterly) DJ 437	804000 GD AN	$ -		
FAFB Commodity for Anderson Elementary/Lignetics (semi-annual)	804000 GD AN	$ -		
WA/ID Buy/Sell Transportation Recovery- pass through DJ 453	804001 GD AN	$ -		
WA/ID Gas Purchased from Interstate Asphalt (Annual)	804000 GD AN	$ -		
Total Costs for Deferral including net gas costs		$ 14,149,870.89	Tie to Deferral Entry	
	483600 GD AN	$ 1,672,102.78	Input fr GLE Sales	
	483000 GD AN	$ (7,513,762.87)	Input fr GLE Sales	
	483730 GD AN	$ (4,639,080.30)	Input fr GLE Sales	
		(10,480,740.39)		

Journal # 430 Entry			
	Dr.	Cr.	
232130 ZZ ZZ	$ 2,749,752.89	$ -	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142150 ZZ ZZ	$ -	$ (2,749,752.89)	Intra-Co Transfer Thermal AN (LDC Purchase from Thermal)
142600 ZZ ZZ	$ -	$ (5,714,139.72)	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
232620 ZZ ZZ	$ 5,714,139.72	$ -	Intra-Co Transfer Thermal AN (LDC Sale to Thermal)
182374 CD AA	$ 3,449.00	$ -	Clear MTM on FX for 2 months out
245745 ZZ ZZ	$ -	$ (3,449.00)	Clear MTM on FX for 2 months out
804700.GD.AN	$ 31,639.97	$ -	Provide Bookout dollars for SEC reporting
804711.GD.AN	$ -	$ (31,639.97)	Provide Bookout dollars offset
804000.GD.AN	$ 7,000.00	$ -	AN Odorization Expense Accrual
232130.ZZ.ZZ	$ -	$ (7,000.00)	AN Odorization Expense Accrual
232130.ZZ.ZZ	$ 7,812.73		From Recon 232620
232620.ZZ.ZZ		$ (7,812.73)	From Recon 232620
903000.CD.AA	$ -		Fortis Bank Fee
232130.ZZ.ZZ		$ -	Fortis Bank Fee
142600.ZZ.ZZ	$ -		Misc allocation adjustment
903000.CD.AA		$ -	Misc allocation adjustment
Total Other Adj	$ 8,513,794.31	$ (8,513,794.31)	

Total from GLE	$ 28,637,087.08	$ (28,637,087.08)
Total DJ 430	$ 37,150,881.39	$ (37,150,881.39)

AVISTA

Gas by GL Account - Estimate

Print Date: 02/06/17 07:51:20 AM
Database: NUCUT
arpgasbyglest

Accounting Month: 201701
Direction: ALL
Service Code: GD
Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL
Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

MW

GD

PURCHASE

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT PRIOR PERIOD	(CREDIT) DEBIT CURRENT MONTH	(CREDIT) DEBIT TOTAL USD	
Northwest Pipeline Corporation-->Kaiser Aluminum & Chemical Corporation,	TPORT				($81,979.50)	($81,979.50)	- CR ✓
Northwest Pipeline Corporation-->Puget Sound Energy, Inc.	TPORT				($102,391.76)	($102,391.76)	
Questar Pipeline Company	ACCTSP			$1,108.31		$1,108.31	- F ✓
Questar Pipeline Company	ACCTSP				$1,850.00	$1,850.00	
Spectra Energy - Westcoast Energy Inc.	ACCTSP				$9,987.90	$9,987.90	✓
Spectra Energy - Westcoast Energy Inc.	TPORT				$65,941.54	$65,941.54	- F
Spectra Energy - Westcoast Energy Inc.	ACCTGS			$662.28		$662.28	
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			$2,021.86		$2,021.86	- F ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				$182,501.01	$182,501.01	
TransCanada Nova Gas Transmission Ltd.	ACCTGS			$3,883.48		$3,883.48	- F ✓
TransCanada Nova Gas Transmission Ltd.	TPORT				$450,635.15	$450,635.15	
001-804001-GD-AN-DL TOTALS:				$7,675.93	$2,315,977.24	$2,323,653.17	✓
Variable Transport Charges AN							
Gas Transmission Northwest Corporation	ACCTSP				$293.18	$293.18	✓
Gas Transmission Northwest Corporation	ACCTSP			$244.30		$244.30	- V
Gas Transmission Northwest Corporation	TPORT				$9,064.68	$9,064.68	✓
Northwest Pipeline Corporation	TPORT				$146,396.46	$146,396.46	- V
Northwest Pipeline Corporation	ACCTSP				($1,901.83)	($1,901.83)	
Spectra Energy - Westcoast Energy Inc.	TPORT				$.00		
Spectra Energy - Westcoast Energy Inc.	ACCTGS			$7,465.32		$7,465.32	- V ✓
TransCanada Foothills Pipe Lines Ltd.	TPORT				$.00		
TransCanada Foothills Pipe Lines Ltd.	ACCTGS			$.00			
001-804002-GD-AN-DL TOTALS:				$7,709.62	$153,852.49	$161,562.11	✓
Gas Cost - FX Hedge AN							
Avista Corporation	ACCTGS				($47,825.93)	($47,825.93)	
001-804010-GD-AN-DL TOTALS:					($47,825.93)	($47,825.93)	✓
Gas Financial Derivatives AN							
Mizuho Securities USA Inc.	FSWPS				$65,952.50	$65,952.50	
Mizuho Securities USA Inc.	BSWPS				$683,032.84	$683,032.84	
Mizuho Securities USA Inc.	FSWPS				($1,127,369.25)	($1,127,369.25)	
Wells Fargo Securities, LLC	FSWPS				($773,215.95)	($773,215.95)	
Wells Fargo Securities, LLC	BSWPS				$542,692.54	$542,692.54	
Wells Fargo Securities, LLC	BSWPS				($244,125.00)	($244,125.00)	
001-804600-GD-AN-DL TOTALS:					($853,032.32)	($853,032.32)	✓
Intra-company Gas Purchases AN							
Avista Corporation	GAS		366,782		$1,065,564.73	$1,065,564.73	
001-804730-GD-AN-DL TOTALS:			366,782		$1,065,564.73	$1,065,564.73	✓
Gas Storage Withdrawal AN							
Jackson Prairie - AN	STOR		2,568,840		$4,700,211.93	$4,700,211.93	
Questar Intrup Storage - AA	STOR		15,264		$47,722.00	$47,722.00	
001-808100-GD-AN-DL TOTALS:			2,584,104		$4,747,933.93	$4,747,933.93	✓

Gas by GL Account - Estimate

Accounting Month: 201701
Direction: ALL
Service Code: GD
Strategy: ALL
Jurisdiction: AN
Deal Type: ALL
Counter Party: ALL
Exclude Intra-Co Heat Rate: Y
Deal Number Exclusions: N

GD

PURCHASE

COUNTERPARTY	DEAL TYPE	PRIOR PER VOLUME MMBTU	CURRENT VOLUME MMBTU	(CREDIT) DEBIT PRIOR PERIOD	(CREDIT) DEBIT CURRENT MONTH	(CREDIT) DEBIT TOTAL USD	
Gas Transportation AN							
Gas Transmission Northwest Corporation	TPORT				$252,729.32	$252,729.32	- F ✓
Gas Transmission Northwest Corporation-->IGI Resources Inc.	TPORT				($3,418.47)	($3,418.47)	- CR ✓
Northwest Pipeline Corporation	TPORT			($276.44)		($276.44)	
Northwest Pipeline Corporation	TPORT			($276.44)		($276.44)	
Northwest Pipeline Corporation	TPORT			($267.52)		($267.52)	
Northwest Pipeline Corporation	ACCTGS			$1,908.33		$1,908.33	
Northwest Pipeline Corporation	TPORT			($276.44)		($276.44)	- F ✓
Northwest Pipeline Corporation	TPORT			($276.44)		($276.44)	
Northwest Pipeline Corporation	TPORT			($267.52)		($267.52)	
Northwest Pipeline Corporation	TPORT			($267.52)		($267.52)	
Northwest Pipeline Corporation	TPORT				$4,598,122.63	$4,598,122.63	
Northwest Pipeline Corporation-->Avista Corporation	TPORT				($2,343,063.08)	($2,343,063.08)	
Northwest Pipeline Corporation-->Clark County PUD No. 1	TPORT				($444,850.00)	($444,850.00)	- CR ✓
Northwest Pipeline Corporation-->Duke Energy Marketing America LLC	TPORT				($127,100.00)	($127,100.00)	
Northwest Pipeline Corporation-->IGI Resources Inc.	TPORT				($142,987.50)	($142,987.50)	

Description	GL Account	Rate Schedule	Balance Sheet Impact	Rate for Resource Accounting OLD	NEW	Begin Date	End Date	Interest Rates
WA Interest Rate:								
FERC Natural Gas Interest Rate, changes quarterly	http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp					1/1/2017	1/31/2017	3.50%
WA Deferral Rates	191010 GD WA							
Commodity Rate		101 - 132	Debit	$0.25031	$0.23860	11/1/2016	Next PGA filing	
Demand Rate		101	Debit	$0.12133	$0.12678	11/1/2016	Next PGA filing	
		102	Debit	$0.12133	$0.12678	11/1/2016	Next PGA filing	
		111/112	Debit	$0.11426	$0.11865	11/1/2016	Next PGA filing	
		121/122	Debit	$0.10385	$0.11541	11/1/2016	Next PGA filing	
		131/132	Debit	$0.07107	$0.07431	11/1/2016	Next PGA filing	
		146	Debit	$0.00054	$0.00054	11/1/2016	Next PGA filing	
WA Commodity & Demand Amortization Rates (Sch 155)	191000 GD WA							
		101	Debit	$0.02571	$0.09174	11/1/2016	Next PGA filing	
		102	Debit	$0.02571	$0.09174	11/1/2016	Next PGA filing	
		111	Debit	$0.01372	$0.07249	11/1/2016	Next PGA filing	
		112	Credit	n/a	n/a			
		121	Credit	($0.00529)	$0.04448	11/1/2016	Next PGA filing	
		122	Credit	n/a	n/a			
		131	Credit	$0.01635	$0.08834	11/1/2016	Next PGA filing	
		132	Credit	n/a	n/a			
		146	Credit	n/a	n/a			
WA Decoupling Mechanism Amortization (Sch 159)	186328 GD WA	101		$0.00000	$0.02789	11/1/2016	Next PGA filing	
	182338 GD WA	111, 121			$0.02009	11/1/2016	Next PGA filing	
WA Jackson Prairie Amortization Rates (Sch 155)	191025 GD WA	101-132	Debit	$0.00013	$0.00001	11/1/2016	Next PGA filing	
		146	Debit	$0.00002	$0.00000	11/1/2016	Next PGA filing	
ID Interest Rate								
Customer Deposit Rate changes annually check IPUC website	ORDER NO. 33426					1/1/2016	12/31/2016	1.00%
ID Deferral Rates	191010 GD ID							
Commodity Rate (Without GTI)		101 - 132	Debit	$0.25032	$0.23895	11/1/2016	Next PGA filing	
Demand Rate		101 - 112	Debit	$0.10855	$0.11331	11/1/2016	Next PGA filing	
ID Commodity & Demand Amortization Rates	191000 GD ID							
		101	Debit	$0.02871	$0.09308	11/1/2016	Next PGA filing	
		111	Debit	$0.02871	$0.09308	11/1/2016	Next PGA filing	
		131	Debit	$0.03004	$0.09665	11/1/2016	Next PGA filing	
ID 2014 Earnings Test Amortization	254229 GD ID	101	Debit	($0.00268)	$0.00000	1/1/2017	12/31/2017	
		111	Debit	($0.00268)	$0.00000	1/1/2017	12/31/2017	
		112	Debit	($0.00268)	$0.00000	1/1/2017	12/31/2017	
		131	Debit	($0.00268)	$0.00000	1/1/2017	12/31/2017	
		132	Debit	($0.00268)	$0.00000	1/1/2017	12/31/2017	

Washington Sales Volumes

January/17 Description	Schedule	January/17 Billed	December/16 Unbilled	January/17 Unbilled	January/17 Net Unbilled	Total	Notes
Schedule Sum for Commodity Deferral :							
Firm	101	28,055,891	14,213,007	13,416,757	(796,250)	27,259,641	
Firm	102	42,098	21,661	20,178	(1,483)	40,615	
Firm	111	9,444,237	5,038,009	4,331,879	(706,130)	8,738,107	
Firm	112	0	0	0	0	0	
Firm	121	356,929	257,367	185,159	(72,208)	284,721	
Firm	122	64,203	0	0	0	64,203	
Firm	122G	0	0	0	0	0	
Firm	122L	0	0	0	0	0	
Firm	122W	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	
Interruptible	132	160,387	0	0	0	160,387	
Interruptible	132W	0	0	0	0	0	
Total Retail Sales for GTI		38,123,745	19,530,044	17,953,973	(1,576,071)	36,547,674	**Total retail sales for PGA commodity deferral, includes interruptible rate schedules**
	146	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
Total 146 Transportation Sales		3,806,098	3,806,098	4,261,630	455,532	4,261,630	
	147	143,780	0	0	0	143,780	
	148	5,112,851	5,112,851	5,186,280	73,429	5,186,280	
Total 147 & 148 Transportation Sales		5,256,631	5,112,851	5,186,280	73,429	5,330,060	
Total sales		**47,186,474**	**28,448,993**	**27,401,883**	**(1,047,110)**	**46,139,364**	
Schedule Sum for Demand Deferral:							
Firm	101	28,055,891	14,213,007	13,416,757	(796,250)	27,259,641	
Firm	102	42,098	21,661	20,178	(1,483)	40,615	
Firm	111	9,444,237	5,038,009	4,331,879	(706,130)	8,738,107	
Firm	112	0	0	0	0	0	
Firm	121	356,929	257,367	185,159	(72,208)	284,721	
Firm	122	64,203	0	0	0	64,203	
Interruptible	131	0	0	0	0	0	
Interruptible	132	160,387	0	0	0	160,387	
Transportation	146	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
		41,929,843	23,336,142	22,215,603	(1,120,539)	40,809,304	**Total sales for PGA demand deferral, includes interruptible rate schedules & schedule 146 transportation**
Schedule Sum for Commodity and Demand Amortization:							
Firm	101	28,055,891	14,213,007	13,416,757	(796,250)	27,259,641	**Sales for Decoupling amortization**
Firm	102	42,098	21,661	20,178	(1,483)	40,615	
Firm	111	9,444,237	5,038,009	4,331,879	(706,130)	8,738,107	
Firm	121	356,929	257,367	185,159	(72,208)	284,721	
Firm	122G	0	0	0	0	0	Special amortization rate
Firm	122L	0	0	0	0	0	Special amortization rate
Firm	122W	0	0	0	0	0	Special amortization rate
Interruptible	131	0	0	0	0	0	
Interruptible	132W	0	0	0	0	0	Special amortization rate
Transportation	146	3,806,098	3,806,098	4,261,630	455,532	4,261,630	
		41,705,253	23,336,142	22,215,603	(1,120,539)	40,584,714	**Volumes for PGA Commodity & Demand Amortization**
Firm	112	0	0	0	0	0	Annual lump sum amortization
Firm	122	64,203	0	0	0	64,203	Annual lump sum amortization
Interruptible	132	160,387	0	0	0	160,387	Annual lump sum amortization
Total Firm Sales		37,963,358	19,530,044	17,953,973	(1,576,071)	36,387,287	
Total Interruptible Sales		160,387	0	0	0	160,387	
Total Transportation Sales (Schedule 146)		3,806,098	3,806,098	4,261,630	455,532	4,261,630	
Total Transportation Sales (Schedule 147 & 148)		5,256,631	5,112,851	5,186,280	73,429	5,330,060	
Check total sales		**47,186,474**	**28,448,993**	**27,401,883**	**(1,047,110)**	**46,139,364**	
		47,186,474	28,448,993	27,401,883		46,139,364	
		-	-	-		-	

Idaho Sales Volumes

Consolidated Volumes

January/17 Description	Schedule	January/17 Billed	December/16 Unbilled	January/17 Unbilled	January/17 Net Unbilled	Total	Notes
Schedule Summary for Commodity Deferral :							
Firm	101	**12,955,070**	7,118,014	**6,193,274**	(924,740)	12,030,330	
Firm	111	**4,136,721**	2,064,150	**1,858,305**	(205,845)	3,930,876	
Firm	112	**4,671**	0	**0**	0	4,671	
Firm	121	**0**	0	**0**	0	0	
Firm	122	**0**	0	**0**	0	0	
Interruptible	131	**0**	0	**0**	0	0	Notify Rates Dept if used
Interruptible	132	**0**	0	**0**	0	0	
Interruptible	132J	**0**	0	**0**	0	0	
Total Retail Sales for GTI		17,096,462	9,182,164	8,051,579	(1,130,585)	**15,965,877**	**Total sales for PGA commodity deferral, includes interruptible rate schedules**
Transportation	146	**333,462**	333,462	**397,832**	64,370	397,832	
Transportation	147	**114,127**	114,127	**134,053**	19,926	134,053	
Transportation	159	**7,010,110**	0	**0**	0	7,010,110	
Transportation	169	**0**	0	**0**	0	0	
Total transportation		7,457,699	447,589	531,885	84,296	7,541,995	
Total sales		**24,554,161**	**9,629,753**	**8,583,464**	**(1,046,289)**	**23,507,872**	
Schedule Summary for Demand Deferral:							
Firm	101	12,955,070	7,118,014	6,193,274	(924,740)	12,030,330	
Firm	111	4,136,721	2,064,150	1,858,305	(205,845)	3,930,876	
Firm	112	4,671	0	0	0	4,671	
Firm	121	0	0	0	0	0	
Firm	122	0	0	0	0	0	
Total Firm Sales		17,096,462	9,182,164	8,051,579	(1,130,585)	**15,965,877**	**Total sales for PGA demand deferral, excludes interruptible rate schedules**
Schedule Summary for Commodity and Demand Amortization:							
Firm	101	12,955,070	7,118,014	6,193,274	(924,740)	12,030,330	
Firm	111	4,136,721	2,064,150	1,858,305	(205,845)	3,930,876	
Firm	121	0	0	0	0	0	
Interruptible	131	0	0	0	0	0	Notify Rates Dept if used
Interruptible	132J	0	0	0	0	0	Special amortization rate
		17,091,791	9,182,164	8,051,579	(1,130,585)	**15,961,206**	**Volumes for PGA Commodity & Demand Amortization**
Firm	112	4,671	0	0	0	4,671	Annual lump sum amortization
Firm	122	0	0	0	0	0	Annual lump sum amortization
Interruptible	132	0	0	0	0	0	Annual lump sum amortization
Total Firm Sales		17,096,462	9,182,164	8,051,579	(1,130,585)	15,965,877	
Total Interruptible Sales		0	0	0	0	0	
Total Transportation Sales (Schedule 146 - 169)		7,457,699	447,589	531,885	84,296	7,541,995	
Check total sales		**24,554,161**	**9,629,753**	**8,583,464**	**(1,046,289)**	**23,507,872**	
		24,554,161	9,629,753	8,583,464		23,507,872	
		-	-	-		-	

MW

Berg, Jenny

From: Brandon, Annette
Sent: Friday, February 03, 2017 8:31 AM
To: Berg, Jenny
Subject: RE: Rate Review - January

Looks good to me, with Tara's input on earnings test.

From: Berg, Jenny
Sent: Thursday, February 02, 2017 11:29 AM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: RE: Rate Review - January

I'm starting the Reg Amorts journal entry and noticed a change in the ID 2014 Earnings Test Amortization rate. The rate is now zero and I've added this update (highlighted in purple) to the attached rate review worksheet.

Since the rate is zero, can you please confirm that the amortization for the Idaho Earnings Test (gas) is only through 2016? I still have some usage coming through from Discover and I think it's because December is still showing up, so I'll book an entry this month (and possibly next month if there is still a little December showing through), but then it should end. Am I thinking about this correctly?

Idaho Earnings Test (electric) has another year until completion, correct? I believe the rate is staying the same at .091 for 2017.

Thank you!

From: Berg, Jenny
Sent: Monday, January 30, 2017 2:16 PM
To: Brandon, Annette <Annette.Brandon@avistacorp.com>
Subject: Rate Review - January

Hi Annette,

Attached is the rates review workbook for January 2017. I checked through the rates and only found a change for Idaho and Oregon on the Revenue Rates tab. These updates are highlighted in purple. If I've missed anything, please let me know.

Thank you!

Jenny Berg
Resource Accounting Analyst

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AVISTA CORPORATION
DECEMBER 2016 WASHINGTON AMORTIZATION

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]	te Amortization Commodity (e)	ercentage JP Amortizatic (f)	tion Commodity & (g) [d*e]	JP Cost (h) [d*f]
0101	$ 1,691,043	0.951850	$ 1,609,619	99.99%	0.01%	$ 1,609,458	$ 161
0102	$ 2,575	0.951850	$ 2,451	99.99%	0.01%	$ 2,451	$ -
0111	$ 477,274	0.951850	$ 454,293	99.99%	0.01%	$ 454,248	$ 45
0121	$ 22,296	0.951850	$ 21,222	99.98%	0.02%	$ 21,218	$ 4
0122	$ 1	0.951850	$ 1	0.00%	100.00%	$ -	$ 1
0132	$ 1	0.951850	$ 1	0.00%	100.00%	$ -	$ 1
0146	$ -	0.951850	$ -	0.00%	100.00%	$ -	$ -
Schedule Totals	$ 2,193,190		$ 2,087,587			$2,087,375	$212

December Unbilled

Schedule (i)	Therms (j)	Amortization Rate (k)	Amortization Rate JP (l)	rtization Commodity & Dem (m) [j*k]	Amortization JP (n) [j*l]
0101	14,213,007	0.09174	0.00001	$ 1,303,901	$ 142
0102	21,661	0.09174	0.00001	$ 1,987	$ -
0111	5,038,009	0.07249	0.00001	$ 365,205	$ 50
0121	257,367	0.04448	0.00001	$ 11,448	$ 3
0146	3,806,098	0	0	$ -	$ -
	23,336,142			$ 1,682,541	$ 195

November Unbilled Reversal

Schedule (o)	Therms (p)	Amortization Rate (q)	Amortization Rate JP (r)	rtization Commodity & Dem (s) [p*q]	Amortization JP (t) [p*r]
0101	-7,627,821	0.09174	0.00001	$ (699,776)	$ (76)
0102	-13,170	0.09174	0.00001	$ (1,208)	$ -
0111	-3,001,230	0.07249	0.00001	$ (217,559)	$ (30)
0121	-305,013	0.04448	0.00001	$ (13,567)	$ (3)
0146	-2,724,593	0	0	$ -	$ -
	-13,671,827			$ (932,110)	$ (109)

	Billed (g)	December Unbilled (m)	November Unbilled Reversal (s)	Total Commodity & Demand Amortization [g+m+s]
0101	$ 1,609,458	$ 1,303,901	$ (699,776)	$ 2,213,583
0102	$ 2,451	$ 1,987	$ (1,208)	$ 3,230
0111	$ 454,248	$ 365,205	$ (217,559)	$ 601,894
0121	$ 21,218	$ 11,448	$ (13,567)	$ 19,099
0122	$ -	$ -	$ -	$ -
0132	$ -	$ -	$ -	$ -
0146	$ -	$ -	$ -	$ -
	$ 2,087,375	$ 1,682,541	$ (932,110)	$ 2,837,806
	TRUE	TRUE	TRUE	

	Billed	December Unbilled (n)	November Unbilled Reversal (t)	Total JP Amortization [h+n+t]
0101	$ 161	$ 142	$ (76)	$ 227
0102	$ -	$ -	$ -	$ -
0111	$ 45	$ 50	$ (30)	$ 65
0121	$ 4	$ 3	$ (3)	$ 4
0122	$ 1	$ -	$ -	$ 1
0132	$ 1	$ -	$ -	$ 1
0146	$ -	$ -	$ -	$ -
	$ 212	$ 195	$ (109)	$ 298
	TRUE	TRUE	TRUE	

MISC
ADJUSTMENT
ON JP
AMORTIZATION
$596 ✓

BOOKED: IN ERROR (SIGNS BACKWARD)

DR. 805110-GD-WA $298
CR. 191025-GD-WA $298
REVERSE!

SB:

DR 191025-GD-WA $298
CR. 805110-GD-WA $298
RE-BOOK TO CORRECT!

AVISTA CORPORATION
NOVEMBER 2016 WASHINGTON AMORTIZATION

Actual Billed

Schedule (a)	Revenue (b)	Remove RCF (c)	Amortization Cost (d) [b*c]	ze Amortization Commodity (e)	Percentage JP Amortizatio (f)	tion Commodity & (g) [d*e]	JP Cost (h) [d*f]
0101	$ 458,502	0.951850	$ 436,425	99.99%	0.01%	$ 436,381	$ 44
0102	$ 760	0.951850	$ 723	99.99%	0.01%	$ 723	$ -
0111	$ 140,298	0.951850	$ 133,543	99.99%	0.01%	$ 133,530	$ 13
0121	$ 6,627	0.951850	$ 6,308	99.98%	0.02%	$ 6,307	$ 1
0122	$ 6	0.951850	$ 6	0.00%	100.00%	$ -	$ 6
0132	$ 6	0.951850	$ 6	0.00%	100.00%	$ -	$ 6
0146	$ 50	0.951850	$ 48	0.00%	100.00%	$ -	$ 48
Schedule Totals	$ 606,249		$ 577,059			$576,941	$118

November Unbilled

Schedule (i)	Therms (j)	Amortization Rate (k)	Amortization Rate JP (l)	ortization Commodity & Dem (m) [j*k]	Amortization JP (n) [j*l]
0101	7,627,821	0.09174	0.00001	$ 699,776	$ 76
0102	13,170	0.09174	0.00001	$ 1,208	$ -
0111	3,001,230	0.07249	0.00001	$ 217,559	$ 30
0121	305,013	0.04448	0.00001	$ 13,567	$ 3
0146	2,724,593	0	0	$ -	$ -
	13,671,827			$ 932,110	$ 109

October Unbilled Reversal

Schedule (o)	Therms (p)	Amortization Rate (q)	Amortization Rate JP (r)	ortization Commodity & Dem (s) [p*q]	Amortization JP (t) [p*r]
0101	-4,571,510	0.02571	0.00013	$ (117,534)	$ (594)
0102	-7,888	0.02571	0.00013	$ (203)	$ (1)
0111	-2,323,169	0.01372	0.00013	$ (31,874)	$ (302)
0121	-300,543	-0.00529	0.00013	$ 1,590	$ (39)
0146	-2,496,165	0	0.00002	$ -	$ (50)
	-9,699,275			$ (148,021)	$ (986)

	Billed (g)	November Unbilled (m)	October Unbilled Reversal (s)	Total Commodity & Demand Amortization [g+m+s]
0101	$ 436,381	$ 699,776	$ (117,534)	$ 1,018,623
0102	$ 723	$ 1,208	$ (203)	$ 1,728
0111	$ 133,530	$ 217,559	$ (31,874)	$ 319,215
0121	$ 6,307	$ 13,567	$ 1,590	$ 21,464
0122	$ -	$ -	$ -	$ -
0132	$ -	$ -	$ -	$ -
0146	$ -	$ -	$ -	$ -
	$ 576,941	$ 932,110	$ (148,021)	$ 1,361,030
	TRUE	TRUE	TRUE	

	Billed	November Unbilled (n)	October Unbilled Reversal (t)	Total JP Amortization [h+n+t]
0101	$ 44	$ 76	$ (594)	$ (474)
0102	$ -	$ -	$ (1)	$ (1)
0111	$ 13	$ 30	$ (302)	$ (259)
0121	$ 1	$ 3	$ (39)	$ (35)
0122	$ 6	$ -	$ -	$ 6
0132	$ 6	$ -	$ -	$ 6
0146	$ 48	$ -	$ (50)	$ (2)
	$ 118	$ 109	$ (986)	$ (759)
	TRUE	TRUE	TRUE	

BOOKED: CORRECTLY!

DR. 805110 GD-WA $759
CR. 191025 GD-WA $759